



Fund 27

Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services to other districts as a result of being a host district for a special education cooperative program.



Fund 27

Special Education Fund Revenue Summary

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION FUND REVENUE SUMMARY

			2023	2024	2024	2024	2025
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	10110	TRANSFER FROM FUND 10	17,933,990.90	19,223,555	19,223,555	19,942,234.84	23,254,859
27	101	REVENUE	17,933,990.90	19,223,555	19,223,555	19,942,234.84	23,254,859
27	10246	SPECIAL ED TUITION INDIVIDUAL	0.00			0.00	
27	10247	SPEC TUITION PRIVATE AGENCY	0.00			0.00	
27	10273	COCURRIC PARTICIPATION FEE	0.00			0.00	
27	10291	GIFTS	0.00			0.00	
27	102	LOCAL SOURCE	0.00			0.00	
27	10316	TRANS OF STATE AID FR WI DIST	6,615.49			8,834.09	5,000
27	10346	SPEC ED TUITION NON OPEN ENR	0.00			0.00	
27	10347	SPEC ED TUITION OPEN ENR	105,856.00	106,075	106,075	106,075.00	59,618
27	10349	SERVICES TO OTHER WI DIST	139,751.59	178,616	178,616	165,416.63	150,000
27	10390	OTHER REVENUE FR WI DIST	24,491.52	24,049	24,049	24,049.38	20,000
27	103	INTERDISTRICTS WITHIN WI	276,714.60	308,740	308,740	304,375.10	234,618
27	10516	TRANS OF SPEC ED AID FR CESA	0.00			0.00	
27	10517	TRANS OF FED AID FR CESA	0.00			3,000.00	
27	10590	OTHER CESA REVENUE	0.00			0.00	
27	105	INTERMEDIATE SOURCE	0.00			3,000.00	
27	10611	SPECIAL ED AID	7,567,302.78	8,628,895	8,628,895	8,365,873.00	8,990,000
27	10625	HIGH COST SPED AID	0.00			161,390.00	100,000
27	10630	STATE SPECIAL PROJ GRANTS	86,902.55			0.00	
27	10642	STATE TUITION FUND 27	72,679.00	70,000	70,000	73,517.00	82,017
27	10697	SPED TRANSITION GRANT	55,413.78	58,910	58,910	50,324.51	60,772
27	106	STATE SOURCE	7,782,298.11	8,757,805	8,757,805	8,651,104.51	9,232,789
27	10730	FED SPECIAL PROJ AID	2,076,161.54	2,363,105	2,562,878	2,498,207.27	2,691,124
27	10780	FED AID THRU STATE AGENCIES	397,438.25	350,000	350,000	508,391.25	350,000
27	107	FEDERAL SOURCE	2,473,599.79	2,713,105	2,912,878	3,006,598.52	3,041,124
27	10971	REFUND PRIOR YR RECEIPT	176.95			0.00	
27	109	OTHER REVENUE	176.95			0.00	
27		SPECIAL EDUCATION FUND	28,466,780.35	31,003,205	31,202,978	31,907,312.97	35,763,390



Fund 27

Special Education Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION FUND EXPENDITURE SUMMARY

			2023	2024	2024	2024	2025
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20111	TEACHER SALARY	11,227,299.44	12,753,025	12,740,538	12,632,353.43	13,749,584
27	20112	MANAGEMENT SALARY	240,202.02	257,019	257,019	243,923.70	259,566
27	20113	TECHNICAL\OTHER PROF SALARY	125,527.54	140,307	140,307	225,465.05	233,818
27	20114	EXECUTIVE ASSISTANT SALARY	32,329.98			0.00	
27	20115	CLERICAL CLASSIFIED SALARY	38,251.95	100,485	100,485	77,938.61	99,466
27	20117	AIDE CLASSIFIED SALARY	5,697,593.90	6,364,704	6,364,704	6,755,222.29	7,240,156
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	8,120.47	688	1,750	1,530.20	
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	18,872.75	18,575	18,575	18,587.05	23,679
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	34,579.11	1,750	30,534	50,682.71	50,892
27	20150	EXEC ASST ADDL\OVTM SALARY	307.55			0.00	
27	20151	CLERICAL ADDL\OVTM SALARY	392.61			660.77	
27	20153	AIDE ADDL\OVTM SALARY	32,893.75	29,650	37,650	20,252.71	50,110
27	20170	SUB TEACHER LONG TERM	0.00			0.00	
27	20171	SUB TEACHER CONTRACTUAL	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	246.00		250	96.00	
27	20174	SUB CLERICAL SALARY	0.00			0.00	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	0.00			0.00	
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	17,456,617.07	19,666,203	19,691,812	20,026,712.52	21,707,271
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	1,150,875.33	1,515,986	1,496,137	1,348,715.64	1,497,736
27	20218	RETIREMENT TRUST FUND CONTR	898,749.00	825,575	825,575	927,868.66	974,325
27	20219	DEFINED CONTRIBUTION	779,774.75	867,490	867,490	913,686.07	910,416
27	20220	SOCIAL SECURITY	1,276,708.45	1,434,519	1,438,519	1,469,589.94	1,660,173
27	20230	LIFE INSURANCE	25,213.39	36,323	36,323	26,286.27	32,984
27	20241	IMPLICIT RATE SUBSIDY	0.00			0.00	
27	20243	DENTAL INSURANCE	279,811.61	372,771	372,771	348,830.43	365,742
27	20247	DEFINED CONTRIBUTION	0.00			0.00	
27	20248	HEALTH INSURANCE	3,882,638.96	4,256,565	4,249,565	4,103,053.77	4,311,262
27	20249	HRA CONTRIBUTION	353,311.00	357,716	357,716	341,080.09	470,283
27	20251	LONG TERM DISABILITY INSURANCE	62,747.82	74,253	74,253	70,782.69	70,318
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	202	EMPLOYEE BENEFITS	8,709,830.31	9,741,198	9,718,349	9,549,893.56	10,293,239
27	20301	SUB TEACHER CONTRACTUAL	0.00			0.00	
27	20302	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20309	SUB TEACHER LONG TERM	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	37,033.90	1,169	26,678	16,968.25	10,369
27	20319	CONTRACTED SERVICES	16,457.96	22,096	46,096	43,671.89	39,970
27	20324	REPAIR	866.15	660	1,160	1,159.65	1,510
27	20326	SITE RENTAL	0.00			51.00	
27	20327	CONSTRUCTION SERVICES	0.00			0.00	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION FUND EXPENDITURE SUMMARY

		2023	2024	2024	2024	2025
		<u>Actual</u>	<u>Adopted</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20328	BUILDING RENTAL	50.00		200.00	
27	20341	PUPIL TRANSPORTATION	1,155,715.72	1,066,625	1,149,590	1,150,126.10
27	20342	EMPLOYEE TRAVEL	37,979.23	31,624	47,198	45,486.80
27	20343	CONTRACTED SERVICE TRAVEL	331.68			0.00
27	20351	ADVERTISING	993.25			0.00
27	20354	PRINTING AND BINDING	1,311.24			0.00
27	20360	TECHNOLOGY AND SOFTWARE SERV	1,403.22		228	207.65
27	20363	AIDE ADDL TIME	0.00			0.00
27	20365	SOFTWARE MAINTENANCE	0.00			0.00
27	20369	TEACHER ADDL TIME	0.00			0.00
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00
27	20371	SUB TEACHER SHORT TERM	124,892.80	75,000	75,000	169,175.60
27	20372	SUB TEACHER MEETINGS/OTHER	7,117.60	5,696	9,148	18,266.00
27	20375	SUB AIDE	363,492.11	89,622	89,622	397,862.58
27	20378	SUB TEACHER LONG TERM	209,191.60	70,000	70,000	216,158.20
27	20379	OTHER NONGOVERNMENTAL PMT	89,103.90	50,500	54,600	54,099.64
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	22,488.37	25,568	25,568	24,567.72
27	20384	PAYMENT TO NONWIS SCH DISTRICT	0.00			0.00
27	20385	PAYMENT TO COUNTY	0.00			0.00
27	20386	PAYMENT TO CESA	3,200.00	1,500	8,775	10,400.00
27	20387	PAYMENT TO STATE	480.00		565	2,677.00
27	20389	PAYMENT TO WI TECH COLLEGE	9,899.00		4,800	4,800.00
27	203	PURCHASED SERVICES	2,082,007.73	1,440,060	1,609,028	2,155,878.08
27	20411	GENERAL SUPPLIES	72,756.37	83,670	95,792	80,709.44
27	20415	FOOD	365.70			257.48
27	20420	APPAREL	1,490.57	1,800	1,800	411.00
27	20421	EQUIP\VEH ADD NOT DEPR	0.00			0.00
27	20422	EQUIP\VEH REPL NOT DEPR	0.00			0.00
27	20433	STUDENT NEWSPAPERS\MAGAZINES	795.81	1,302	1,302	966.94
27	20435	STUDENT SOFTWARE	0.00			0.00
27	20439	STUDENT REFERENCE MATERIALS	0.00		2,425	2,403.37
27	20441	EQUIP\VEH ADD NOT DEPR	6,955.00	2,100	2,100	971.00
27	20442	EQUIP\VEH REPL NOT DEPR	3,356.67		680	6,030.98
27	20444	FURNITURE\FIXTURES	1,801.20		597	597.15
27	20451	RESALE EXPENSE	0.00			0.00
27	20471	TEXTBOOKS	1,080.84	540	540	815.47
27	20472	WORKBOOKS	468.56	456	456	355.76
27	20480	NON-CAPITAL TECHNOLOGY (<400)	1,428.00			0.00
27	20482	NON CAP HARDWARE (400-4999)	13,268.00	6,643	9,614	9,614.00
27	20491	NONSTUDENT PROF REF MATERIALS	2,646.73	229	4,129	3,529.22
27	204	NON-CAPITAL OBJECTS	106,413.45	96,740	119,435	106,661.81
27	20537	BUILDING RENTAL	0.00			0.00
27	20541	BUILDING IMPROVEMENT	0.00			0.00
27	20551	EQUIP\VEH ADD NOT DEPR	0.00			0.00
27	20552	COMPUTER ADD GROUP DEPR	0.00			0.00
27	20553	EQUIP\VEH ADD INDIV DEPR	25,000.00		5,000	5,000.00
27	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION FUND EXPENDITURE SUMMARY

			2023	2024	2024	2024	2025
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20563	EQUIP\VEH REPL INDIV DEPR	0.00			0.00	
27	205	CAPITAL OBJECTS	25,000.00		5,000	5,000.00	
27	20678	PRINCIPAL CAPITAL LEASE	39,307.20	40,486	40,486	45,516.07	39,480
27	20688	INTEREST CAPITAL LEASE	17,236.80	16,430	16,430	16,997.93	19,352
27	206	DEBT RETIREMENT	56,544.00	56,916	56,916	62,514.00	58,832
27	20936	TRANSIT OF SPEC ED AID	21,971.82			0.00	
27	20941	DISTRICT DUES\FEES	350.00			0.00	
27	20942	EMPLOYEE DUES\FEES	400.00	2,088	2,438	653.00	2,178
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	3,146.32			0.00	
27	20971	AIDABLE REFUND	4,499.65			0.00	
27	20992	TRUST FUND DENTAL/HEALTH	0.00			0.00	
27	20993	TRUST FUND HRA	0.00			0.00	
27	20999	OTHER EXPENSES	0.00			0.00	
27	209	OTHER OBJECTS	30,367.79	2,088	2,438	653.00	2,178
27		SPECIAL EDUCATION FUND	28,466,780.35	31,003,205	31,202,978	31,907,312.97	35,763,390